

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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| -----X | |
| FINEMAN FURNITURE CO. INC. and | : |
| SEYMOUR FINEMAN, individually, | : |
| | : |
| Plaintiffs, | : |
| | : |
| v. | : |
| | : |
| PLANNED FURNITURE PROMOTIONS, INC., | : |
| GENE ROSENBERG AND ASSOCIATES, LLC, | : |
| EUGENE ROSENBERG, LESTER ROY | : |
| HESTER, PAUL COHEN, KURT EARLYWINE, | : |
| FURNITURE AUCTIONS OF AMERICA, | : |
| TODAY'S FURNITURE, and BH ASSOCIATES, | : |
| INC., | : |
| | : |
| Defendants. | : |
| -----X | |

Civil Action No. 07 Civ. 9749 (JSR)

**AFFIDAVIT OF LEO L.
ESSES IN SUPPORT OF
DEFENDANTS' MOTION
TO DISMISS**

STATE OF NEW YORK)
) ss:
CITY OF NEW YORK)

Leo L. Esses, being first duly sworn, deposes and says:

1. I am associated with the law firm Cohen Tauber Spievack & Wagner P.C.,
counsel to Defendants in the above referenced action.

2. I submit this Affidavit in support of Defendants' motion to dismiss the
Second, Third, Fourth, Eighth, Ninth and Tenth Causes of Action in the Amended
Complaint.

3. Annexed hereto as Exhibit 1 is a true and accurate copy of Plaintiffs'
Amended Complaint.

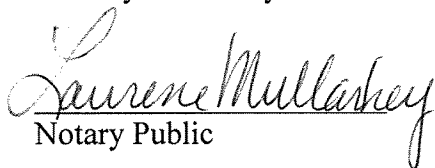
4. Annexed hereto as Exhibit 2 is a true and accurate copy of the Sale
Consulting Promotion Agreement between Fineman Furniture Co. Inc. and Planned
Furniture Promotions, Inc. (the "Agreement").

5. Annexed hereto as Exhibit 3 is a true and accurate copy of Plaintiffs' Original Complaint.

6. Annexed hereto as Exhibit 4 is a true and correct copy of my letter to Plaintiffs' counsel, dated November 9, 2007.


LEO L. ESSES

Sworn to before me this
10th day of January 2008


Notary Public

LAURENE MULLARKEY
Notary Public, State Of New York
No. 01MU6083875
Qualified In Orange County
Commission Expires November 25, 2010